

U.S. Department of Justice



United States Attorney  
Southern District of New York

86 Chambers Street, 3<sup>rd</sup> Floor  
New York, New York 10007

December 6, 2007

MEMO ENDORSED

**BY HAND DELIVERY**

The Honorable Richard J. Sullivan  
United States District Judge  
United States Courthouse  
500 Pearl Street, Room 615  
New York, NY 10007

USDS SDNY  
DOCUMENT  
ELECTRONICALLY FILED  
DOC #: \_\_\_\_\_  
DATE FILED: 12/10/07

Re: Greenwich Ins' Co. v. United States, 07 Civ. 7321 (RJS) and St. Paul Mercury Ins' Co. v. United States, 07 Civ. 7435 (RJS)

Dear Judge Sullivan:

This Office represents the United States Internal Revenue Service (the "IRS") in the above-referenced, related wrongful levy actions. On behalf of all parties in these cases, I write to respectfully seek an adjournment of the initial pre-trial conference that is currently scheduled for 12:45 PM on December 18, 2007 to a date in early January 2008 that is convenient for the Court.

The adjournment is requested because the IRS, Greenwich Insurance Company ("Greenwich") and St. Paul Mercury Insurance Company ("St. Paul") will be meeting on December 20, 2007 with all the entities known to have asserted an interest in the funds subject to the IRS levy. These parties include the New York City Housing Authority ("NYCHA") – the entity holding the funds subject to the IRS levy at issue, NAP Construction Company, Inc. ("NAP") – the contractor whose withholding taxes giving rise to the IRS levy, the New York state tax authorities, and a third surety that issued performance and payment bonds for NAP. The purpose of the December 20<sup>th</sup> meeting is to enable the attendees to explain the factual basis for their respective claims and to seek a consensual resolution of those competing claims. Even if the parties fail to resolve the competing claims at the December 20<sup>th</sup> meeting, that meeting will allow the IRS, Greenwich and St. Paul to obtain a fuller understanding of the facts relevant to the above-referenced litigations and to better plan for discovery in those actions.

This is the parties' first request for an adjournment. If this request is granted, the parties respectfully request that the dates for submitting a letter summarizing key elements of the case and the proposed Case Management Plan and Order also be postponed to, respectively, seven and four days before the date of the re-scheduled initial pre-trial conference. See Orders dated December 4, 2007 in Greenwich Ins' Co. v. United States and in St. Paul Mercury Ins' Co. v. United States.

We thank the Court for its consideration of this request.

Respectfully submitted,

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Southern District of New York

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SO ORDERED

Dated: 12/7/07

Richard J. Sullivan  
RICHARD J. SULLIVAN  
U.S.D.J.

*The Dec. 18, 2007 Conference is hereby adjourned to January 10, 2008 at 11:30 AM. The parties are to submit a joint letter and proposed case management plan together on January 7, 2008.*